

## 2011 Income Tax Exemption Worksheet

<p>1. Enter the federal adjusted gross income from your 2011 federal return</p> <ul style="list-style-type: none"> <li>• 1040, line 37                      • 1040NR, line 36</li> <li>• 1040A, line 21                    • 1040NR-EZ, line 10</li> <li>• 1040EZ, line 4</li> </ul>	1	
<p>2. Enter the standard deduction below for the filing status reported on your 2011 federal return (federal 1040NR and 1040NR-EZ filers, enter zero):</p> <ul style="list-style-type: none"> <li>• <b>Single:</b> Enter \$5,800 (if you filed federal form 1040EZ and you checked the box on line 5, enter the amount from line E on back of your 1040EZ form)</li> <li>• <b>Head of Household:</b> Enter \$8,500</li> <li>• <b>Married filing joint:</b> Enter \$11,600 (if you filed federal form 1040EZ and checked either box on line 5, enter the amount from line E on back of your 1040EZ form)</li> <li>• <b>Married filing separate:</b> If your spouse did not itemize, enter \$5,800. If your spouse itemized, enter zero</li> <li>• <b>Qualifying widow(er):</b> Enter \$11,600</li> </ul>	2	
<p>3. Enter the exemption amount taken on your 2011 federal return.</p> <ul style="list-style-type: none"> <li>• 1040, line 42                      • 1040NR, line 40</li> <li>• 1040A, line 26                    • 1040NR-EZ, line 13</li> <li>• 1040EZ: If you checked either box on line 5, enter the amount on line F from the back of your 1040EZ return. If you are single and did not check a box on line 5, enter \$3,700; if you are married filing joint and did not check a box on line 5, enter \$7,400.</li> </ul>	3	
4. Add line 2 and line 3.		4
5. Subtract line 4 from line 1. Enter zero if the amount is less than zero.		5

If the amount on line 5 of the worksheet is greater than 0 (zero), you are not exempt from Utah individual income tax.

If the amount on line 5 of the worksheet is 0 (zero), you are exempt from Utah individual income tax.